ABSTRACT

Performance Measurement Design of PT Bumitama Gunajaya Agro Using Balanced Scorecard Approach

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The objective of this study were: (1) to cascade vision and mission of PT Bumitama Gunajaya Agro into strategic goal, (2) to develop key performance indicators of PT Bumitama Gunajaya Agro into financial perspective, customer perspective, business internal perspective as well as learning and growth perspective, (3) to Design performance measurement of PT Bumitama Gunajaya Agro using balanced scorecard. The method of this study was descriptive on case study. Based on this study, there were 18 strategic objectives which were defined from vision and mission of PT Bumitama Gunajaya Agro. According to the results of focus group discussion, key performance indicators for financial perspective were (1) EBITDA, (2) ROA, (3) debt to EBITDA, (4) EBITDA margin, (5) cost price and (6) OER (Oil Extraction Rate); for customer perspective were (1) CPO volume, (2) quality of CPO & kernel, (3) cross department survey, (4) planted area and (5) FFB volume; for process business internal perspective were (1) compliance index, (2) CPO & kernel/ha, (3) through put, (4) case close duration, (5) report index and (6) employee satisfaction survey; for learning and growth perspective were (1) fulfilling MPP (Man Power Planning), (2) ERP implementation, (3) competency index and (4) employee turn over. The overall performance measurement design was translated into strategic map to facilitate PT Bumitama Gunajaya Agro for implementation of Performance Measurement Design in the future.

Keywords: Balanced Scorecard, PT Bumitama Gunajaya Agro, Key Performance Indicator, Strategy Map, Strategic Objective.